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ABSTRACT

Supporting performance objective 49 of the V-TECS (Vocational-Technical Education Consortium of States) Bookkeeper Catalog, a set of student materials and an instructor's manual on typing tabulated material are included in this module. (This module is the fourth in a set of ten on bookkeeping [CE 019 480-489].) The student materials include pre- and posttests, information sheets on setting up tabular materials and interpreting rough drafts and proofreading symbols, two learning activities, two student checklists, and two instructor's checklists. The instructor's manual includes a key for the pre- and posttest. The materials are designed for self-paced individual instruction and may be adapted for use with large groups. (A related set of modules on banktelling [CE 019 471-478] is also available.) (JH)

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ED164948

TYPING TABULATED MATERIALS

STUDENT'S MANUAL

Prepared by

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State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

Vocational Education Media Center
Clemson University
Clemson, South Carolina 29631

1978

CE 019 483

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Mrs. Linda Albert	Dreher High School
Mrs. Katherine Cliatt	A. C. Flora High School
Mrs. Mary Horton	Andrew Jackson High School
Mrs. Patricia Itter	C. A. Johnson High School
Mrs. Peggy McElveen	Gaffney Senior High School

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Anne L. Matthews

Anne L. Matthews, State Supervisor
Office Occupations Education

INTRODUCTION TO BOOKKEEPER INSTRUCTIONAL MATERIALS

The modules developed in South Carolina for the bookkeeper catalog are designed to provide audio, visual, and printed supplementary materials needed by the instructor and/or student to achieve the objectives stated in the catalog. The materials were designed as modules so that they may be flexibly inserted into an on-going program, as well as provide for maximum utilization via a rotation schedule.

These materials provide supplemental units of instruction in the following areas:

Module No.	Tasks	Performance Objective Nos.
I-G	Preparing Shipments for Freight Express	79
IV-K	Completing a Purchase Order Invoice	51
IV-J	Recording Discounts on Sales Invoices	50
IV-N	Preparing Memos for Goods Returned	54
IV-I	Typing Tabulated Materials	49
VI-G	Recording Entries Pertaining to Notes and Interest	13
VI-J	Recording Entries Pertaining to Sales Tax	16
	Accounting Forms	16

The modules typically include a performance objective, definitions, prerequisites, equipment, introduction, directions, learning activities, self checks, and tests (pre and post). The instructor's manual contains notes, keys, forms for duplication, instructor's checklists, scripts for recording, and supplementary materials.

Before you release the packages to your students, review each package within your department, discuss how to best utilize the materials, choose the desired course, and plan the sequence for each unit of instruction. Other considerations are required:

1. Insure that necessary equipment is available and in proper working order.
2. Insure that necessary audio materials are recorded and easily available.
3. Obtain the necessary equipment needed for filmstrip viewing and listening.
4. Replenish consumable supplies after each student completes the module.

The modules may be used in the following courses: Office Procedures, Cooperative Office Education, Senior Intensified Program, Bookkeeping, Accounting, Typewriting, Business Mathematics, and Office Machines.

Perhaps a rotation plan could be devised to provide each student with an orientation or a review of simple bookkeeper duties. A teacher may, however, select single modules, provided no prerequisite skills are listed.

BID
Balance Sheet
Budget

PERFORMANCE OBJECTIVE:

Given two types of edited, rough-draft tabular copy (such as balance sheet, income statement, tax return, bid, budget) and instructions for typing, type the copy with no more than three corrected typing errors per page.

DEFINITIONS OF TERMS:

As a bookkeeping or accounting student, you should be familiar with the accounting terms used in this module. You may need to refresh your memory on some of them if you have not used them in a long time. Throughout this module, the words and terms defined below will be underlined so that if you cannot remember the definitions of words or terms you will know where to find them in this module.

agenda – a schedule of what is going to take place and the order in which it is to take place

balance sheet – a formal statement prepared by a company as of the beginning of a new fiscal period showing that assets equal liabilities plus proprietorship

bid – a statement of how much a company is willing to charge for completion of a specified job; low bidder usually gets the contract provided the low bidder is known for quality work

budget – a listing of how much money will be available for spending and a plan for spending it

fiscal period – the length of time from the opening of the books for a new accounting period to the time when the books are closed for the accounting period – Example: January 1 through December 31

income statement – a statement showing the difference between the net amount of revenue earned as a result of the operation of the business and the total amount of expenses incurred to keep the business operating

itinerary – a report showing the schedule of activities for a trip, etc., including the time of departure, type transportation, hotel, list of appointments, meetings, etc.

PREREQUISITES:

Before beginning this module on typing tabulated materials related to bookkeeping and accounting: (1) you should read the Performance Objective and the Definitions of Terms; (2) you should have taken at least one year of typewriting in which you learned how to set up tabulations and center vertically; and (3) you should be familiar with the purpose and design of common bookkeeping and accounting forms and statements.

If you believe that you can accomplish the Performance Objective acceptably according to the checklist without completing the module first, then take the Pre-Test. If you receive an acceptable rating in all categories on the checklist, then you do not need to complete this module.

If you did not take the Pre-Test or did not receive an acceptable score on the checklist, proceed to the Introduction.

PRE-TEST/POST-TEST

You are to figure and type in acceptable form the rough draft materials presented in the test. Erase and correct all errors as you type. You may use a typewriting eraser, erasertape, or liquid paper unless your instructor specifically tells you otherwise. DO NOT WRITE ON THESE SHEETS. When you have completed the test, turn it in to your instructor who will use a checklist to determine whether your work is acceptable or unacceptable.

Item A. Make all necessary corrections and type the itinerary in good form.

ITINERARY
for
Chapter 2079971
to
Nat'l ~~F.B.L.A.~~ FBLA Leadership conference

Leave:	8:30 a.m.	Friday, July 1, Columbia airport
Flight:	Yelta 309	
Arrive:	2:40 p.m.	Friday, July 1, Denver Airport
Return:	7:15 a.m.	~~Monday~~ Tuesday, July 5, Denver Airport
Flight:		Yelta 207
Arrive:	3:40 ~~P. M.~~ p.m.	Tuesday, July 5, Columbia Airport
Friday	2:40 p.m.	Arrive at denver Airport
	3:15 p.m.	Check in at Denver Milton Hotel
	4–6 p.m.	Registration at Denver Conference Hall
	8:00 p.m.	Reception for national officers
Saturday	9:00 a.m.	southern Region Meeting--Wildcat Room in Conf. Hall
	11:00 a.m.	Officers Workshops
	12:30 p.m.	Non-Officers Workshops
	2:00 p.m.	First General Session
	3:00 p.m.	Contest begin (rooms to be announced)
	8:00 p.m.	Second General Session--Business Session
Sunday	1:00 p.m.	Third General Session
	~~p.m.~~ 2p.m.	Southern Region Meeting--Campaign Speeches (~~rom~~ Room to be announced)
	3–7 p.m.	Tour of Denver area
Monday	9:30 ~~p.m.~~ a.m.	Southern Region Meeting--Election of Vice-President (Room to be announced)
	11:30 ~~am~~	Final Session--Election of national officers
	2:00 p.m.	Pool Party at Denver Milton Hotel
	8 ~~7~~:00 p.m.	Awards Banquet and Dance until 1 a.m.
Tuesday	6:30 a.m.	Leave hotel for denver Airport

Item B. Type the Balance Sheet below and make all necessary corrections. DO NOT WRITE ON THIS FORM.

Please complete the balance sheet and type it in good form. Thanks SD

BUSY BEA GROCERY
Balance Sheet
January 1, 19--

ASSETS

Current Assets	25,234.37	
Cash	$ ~~2,500.00~~	
Prepaid Insurance	5,727.65	
Supplies	1,500.00	
Accounts Receivable	2,302.76	
Merchandise Inventory	15,728.42	
Total Current Assets		$50,493.20
Fixed Assets		
Store Equipment and Fixtures	$6,728.47	
Less Accumulated Depreciation on Equipment and Fixtures	731.16	5,997.31
Current and Fixed		
Total Assets		$56,490.51

LIABILITIES

Current Liabilities		
Accounts Payable	$9,672.47	
Long-term Liabilities		
Mortgage Payable	20,475.00	
Total Current and Long-term Liabilities	$	
PROPRIETORSHIP		
Bea McBee, Capital		26,343.04
Total Liabilities and Proprietorship	$	

INTRODUCTION:

You, as a prospective bookkeeper or accountant, may never have to type any of the tabular copy presented in this module. It is within the realm of possibility and probability, however, that you will. If you should find this to be your task one day, you want to be ready for it.

This module is designed to help you in setting up tabular copy from rough-draft form into usable form, not necessarily from the standpoint of the typing instructor's measuring ruler, but from the "eyeball" of the person or persons who will be looking at it and interpreting it. Your aim will be to make the final copy look neat and be error free, but at the same time, present the copy in easy-to-read, logical form. You will probably find that once you have completed this module, your basic understanding of what goes where on these accounting statements and forms has been greatly improved. Hopefully, you will have a new appreciation for accounting statements and forms.

EQUIPMENT, TOOLS, RESOURCES, AND SUPPLIES:

You will need a typewriter, typewriting paper, a typewriter eraser (erasertape or liquid paper may be used unless your instructor objects), an accounting textbook showing the forms of the various statements, a typewriting textbook showing an itinerary, agenda, etc., and scratch paper on which to do your figuring. You will also find an adding machine helpful in double checking the addition and subtraction on the forms before and after you type them.

DIRECTIONS:

Read through the package carefully. Always complete the activities in the order they are presented. Work at your own rate of speed. DO NOT WRITE IN THIS MODULE UNLESS YOU ARE TOLD TO DO SO. When you are ready to perform the Post-Test, notify your instructor who will provide you with the necessary forms. Your instructor will observe your procedure and use a checklist to determine whether your work is acceptable.

LEARNING ACTIVITIES:

1. Read Instruction Sheet I entitled "A Quick Review of How to Set up Tabular Materials." You may already know all of the information presented on this instruction sheet.

2. Read Instruction Sheet II entitled "Rough Draft and Proofreading Symbols." You will need to know these symbols in order to interpret what is meant on the rough copies you will be typing.

3. Student Self-Check I gives you an opportunity to put the information given in Instruction Sheets I and II to use by actually typing a business report from rough draft copy. This will not be graded.

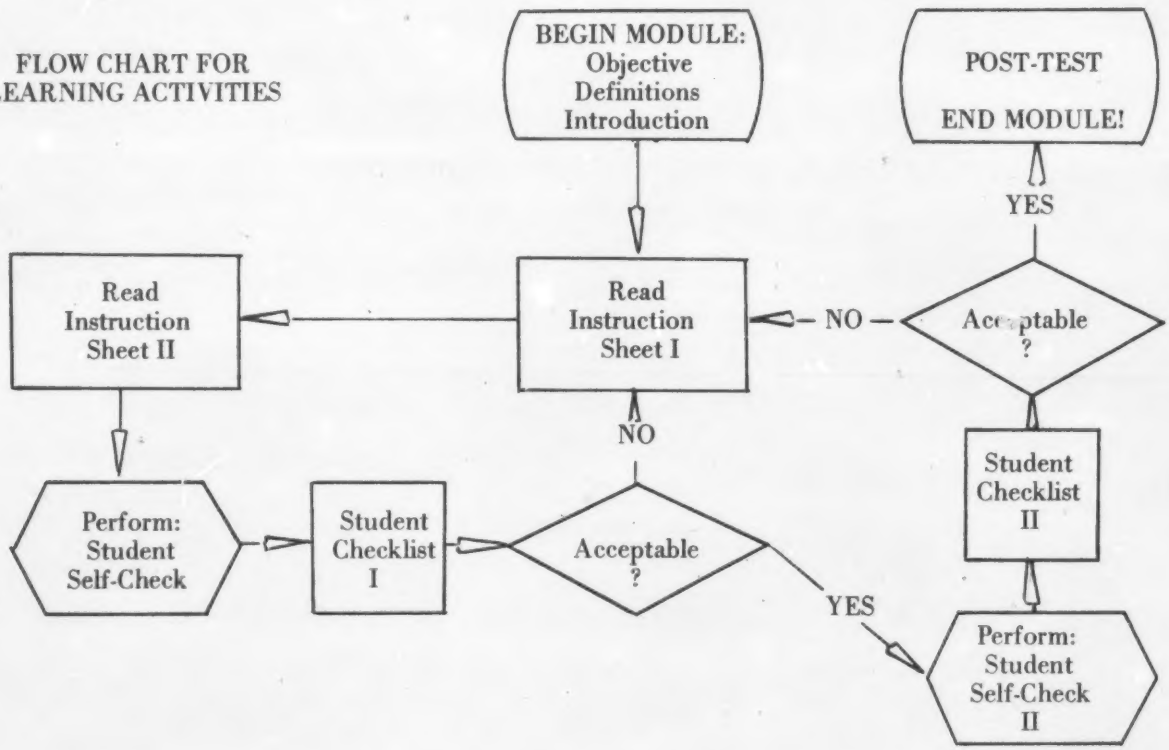
4. Student Checklist I will allow you to evaluate your own paper once you have typed it and are satisfied with the results. By going over each item on the checklist, you will be able to tell whether your work is acceptable.

5. Student Self-Check II gives you another opportunity to type a tabular business report from rough draft copy. This Self-Check will not be graded.

6. The Checklist for Student Self-Check II will allow you to evaluate your own paper as you did in Learning Activity 4. You will determine for yourself whether your work is acceptable. If you believe that you need additional practice in typing tabulated materials, ask your instructor for suggestions. If you performed acceptably on the tabulated materials you typed, you should be ready to take the Post-Test.

7. Notify your instructor when you are ready to begin the Post-Test. When you have completed the two problems in the Post-Test, turn your work in to your instructor who will evaluate it for you.

FLOW CHART FOR LEARNING ACTIVITIES



INSTRUCTION SHEET I

A Quick Review of How to Set Up Tabular Materials

Most statements, tables, and reports are set up on regular-sized paper which is 8½ inches wide by 11 inches long. The general mechanics for regular-sized paper are as follows:

Vertical Figuring

Six lines of single-spaced copy may be typed in one vertical inch of space, thereby making it possible to type 66 lines of single-spaced copy on one piece of regular-sized paper.

6 spaces to the inch X 11 inches in length = 66 lines

When single spacing copy, you type on each line thereby leaving no blank lines between typewritten lines.

Example: You can now
do your own.

When double spacing copy, you type on every other line thereby leaving 1 blank line between typewritten lines.

Example: You can now
---------- 1 blank line between
do your own.

When triple spacing copy, you type on every third line thereby leaving 2 blank lines between typewritten lines.

Example: You can now
---------- 2 blank lines
---------- between
do your own.

Vertical Centering

If you are to center four typewritten lines of double-spaced copy on a full sheet of regular-sized paper, your figuring would be as follows: (There would be a total of seven lines used in the problem—four typewritten and three blank lines since the lines are double spaced.)

66 lines in one page
– 7 lines in problem
59 lines which will not be used

Half of the lines not used should be above the problem and half should be below:

2) 59 = 29 lines to be left in top and bottom margins. Drop any fractions.

Horizontal Figuring

Pica Typewriters:

A regular-sized sheet of paper would extend on the scale from 0 through about 85. On pica typewriters, you can type 10 letters, numbers or spaces in one inch horizontally.

8½ inches width of paper X 10 spaces to the inch = 85 spaces

The center for pica typewriters when using a regular-sized sheet of paper would be one-half of 85 spaces, 42 is generally used as the center.

Elite Typewriters:

A regular-sized sheet of paper would extend on the scale from 0 through about 101 or 102. On elite typewriters, you can type 12 letters, numbers, or spaces to the inch horizontally.

8½ inches width of paper X 12 spaces to the inch = 102 spaces

The center for an elite typewriter when using a regular-sized sheet of paper would be one-half of 102 spaces, 50 or 51 may be used as the center.

General Information

Main headings are usually typed in all capital letters. Sub-headings are generally a double space below the main heading. If the column heading is shorter than the longest line in a column, the column heading is centered over the column.

Example:

City
Columbia
Spartanburg

If the column heading is longer than the longest line in the column, the column is centered under the heading.

Example:

Distance in Miles
1212
6
243

Numbers are always justified at the right–this means that they should line up at the right. See the example directly above. Decimals always align.

The material in the statement or report may be single spaced or double spaced depending on which would make it easier to read and understand and what the preference is at the company for which you work.

HORIZONTAL PLACEMENT FOR STATEMENTS OR OTHER TABULAR MATERIALS

Probably the easiest method to use in determining left and right margins for statements is simply to choose equal margins and set them up according to what you are typing.

Example: When typing a balance sheet, one-inch margins on both sides would be suitable in most cases.

ASSETS

Cash		$145,000.00	
Accounts Receivable	$46,750.00		
Less Allowance for Bad Debts	7,280.00	39,470.00	
Building		247,000.00	
Equipment	$57,000.00		
Less Accum. Depr. on Equipment	8,900.00	43,100.00	
Prepaid Insurance		15,200.00	
Total Assets			$494,770.00

Above is a portion of a Balance Sheet. The word "Assets" is centered over the nonnumerical materials. The leaders (dots) may be typed in or left out. It generally makes it easier to read to have the leaders in.

To set tabs for your money columns, go to your right margin. Backspace enough spaces to take care of the largest number you will have to type in the right number column. Set a tab at that point. Backspace 3 spaces for blank spaces between columns, then backspace enough spaces to take care of the largest number in the second money column from the right and set a tab at that point. You would repeat this procedure for a third money column.

Some textbooks will show the first number column in a balance sheet as a separate column like the last two. Either way is acceptable.

When using abbreviations, be sure that you use abbreviations which are acceptable.

A single underscored line indicates an operation like addition or subtraction. A total should be underscored twice. The underscore should not extend beyond the maximum number of spaces used horizontally in the column.

When typing an agenda, two-inch margins on both sides or perhaps even larger margins would probably be suitable depending upon what is to be typed in the agenda.

AGENDA

BOARD MEETING

(Current Date)

Presiding . . . . . **John Harris, President**

Minutes and Roll Call . . . . . **Sue Pendler, Secretary**

Business

Reports

Adjournment . . . . . **John Harris**

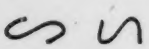
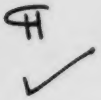
An agenda may be double spaced or triple spaced. You may leave more room in the margins than in the example above or you could leave less. It is up to the typist to decide how to set it up unless given specific directions, which is not generally the case.

Note: Instead of setting a right margin, set a tab at the point where the right margin should be. To get all names, etc., to end at the same point on the right side, go to the right margin tab and backspace once for each letter, space, and piece of punctuation in the line. This is called pivot backspacing and is very helpful when typing agendas, programs, etc., where you want everything to end at the same point at the right margin.

INSTRUCTION SHEET II

Rough Draft and Proofreading Symbols

In order to be able to interpret what is meant on rough draft materials, you must be familiar with the basic symbols used by proofreaders. Although some companies may use symbols a little different from these, you should be able to figure out what is meant by the symbols by checking the content of the rough draft. You should familiarize yourself with the following:

SYMBOL	EXPLANATION	EXAMPLE
	space	it is or it is
	double space	it is the beginning of a new day already
	insert	and it is, therefore,
	omit	You can, ~~of course~~, get
	don't omit, put back in	You can, ~~of course~~, get
	omit a letter	develope
	make a small letter	a Postal job
	capitalize	Columbia, sc
	make all capitals	I wish you happiness!
	move to the right	
	move to the left	
	single space	
	transpose, turn around	b/t e (3 May)
	omit the space(s)	Columbia, S C
	underline	
	move as indicated by the arrow	
	don't abbreviate, spell out	(Dr.) Brown; (1) of the men
	make a new paragraph	
	make slightly above line	Adams, Will, How To. . .

STUDENT SELF-CHECK I

You are to figure and type the following problem in acceptable form from the rough draft copy below. DO NOT WRITE ON THIS SHEET. Erase and correct all errors as you type. Before removing the paper from the typewriter, proofread and make corrections if necessary. You do not need to make a carbon copy. If you are really in doubt about how to begin, you may turn back in this module to Instruction Sheets I and II for help. Use the STUDENT CHECKLIST on the next page to determine whether your finished work is acceptable. If you believe it to be acceptable, submit it to your instructor who will also determine whether it is acceptable.

If your work is acceptable on this Self-Check, you may proceed to Student Self-Check II. If your work on this Self-Check is unacceptable, try to determine why you did not succeed. Review the Instruction Sheets if necessary. Then go on to Student Self-Check II.

AGENDA

DOWNTOWNERS' BOARD MEETING

(Current date)

Presiding ..... Jack Jackson, Pres.

Minutes & Roll Call ..... Alice henson, Secretary

OLD Business

Committee Reports:

Expansion Committee ..... Emmett Jones, Chm.

Budget Committee ..... Carole Felder, Chm.

New Business

Adjournment ..... Jackson Jack

STUDENT CHECKLIST I

Directions: DO NOT WRITE ON THIS SHEET. Number from 1 through 15 on a separate sheet of paper and write either Yes or No for each question.

	YES	NO
1. Answer (a) OR (b): a. If you double spaced the agenda, did you begin typing approximately on line 24? b. If you triple spaced the agenda, did you begin typing approximately on line 21?		
2. Did you leave out the word Committee when typing Expansion?		
3. Did you leave out the word Committee when typing Budget?		
4. Did you spell out the word President?		
5. Did you capitalize the "h" in Henson?		
6. Did you spell out "and" in Minutes and Roll Call?		
7. Did you single space the two committee reports?		
8. Did you turn around Jack Jackson's name on the adjournment line?		
9. Did you make OLD read Old?		
10. Did you omit the "e" at the end of Emmett?		
11. Did you use the current date?		
12. Are your left and right margins equal as far as the eye can tell?		
13. Do all the letters and punctuation end at the same point at the right margin (in other words, did you justify at the right margin)?		
14. Did you erase neatly and correct all typographical errors?		
15. Is your work acceptable and usable?		

(You should be able to answer yes to all of these questions.)

STUDENT SELF-CHECK II

You are to figure and type the problem on the following page from rough-draft copy. DO NOT WRITE ON THE ROUGH-DRAFT COPY. Erase and correct all errors as you type. Before removing the paper from the typewriter, proofread and make corrections if necessary. You do not need to make a carbon copy. You may look back at the Instruction Sheets I and II if you really need to. Using an adding machine or by adding in your head, check the addition and subtraction on both the rough-draft copy before you type it and on your own copy once you have completed the problem. Use the Student Checklist II to determine whether your finished work is acceptable. If you believe it to be acceptable, hand it in to your instructor who will give you an acceptable or unacceptable rating. Remember, this will not be graded.

After acceptable completion of Student Self-Check II, you are ready to take the Post-Test. Notify your instructor when you are ready to begin.

Bus. Bea Grocery
Income Statement
For Year Ended December 31, 19--

Income:		
Grocery Sales		$12,621.92
Meat Sales		14,720.43
Produce Sales		10,406.40
Total Income		37,748.75
Cost of Merchandise Sold:		
Beginning Inventory, January 1, 19--	$12,242.77	
Net purchases	10,726.42	
Total Cost of Merchandise Available for Sale	22,969.19	
Less ending Inventory, December 31, 19--	15,728.42	
Total Cost of Merchandise Sold		7,240.77
Gross Profit from Sales		
Expenses:		
Miscellaneous Expense	$8,567.00	
Utilities Expense	13,276.00	
Total Expenses		
Net Income		$

Please complete this statement and type in Cost of Goods Sold - the net income should be $6,664.98

STUDENT CHECKLIST II

Put answers on plain paper. DO NOT WRITE ON THIS SHEET.	YES	NO
1. Are your top and bottom margins about the same as you look at the completed problem?		
2. Are your left and right margins about the same as you look at the completed problem?		
3. Are your numbers lined up within the columns so that thousands are under thousands, hundreds are under hundreds, etc.?		
4. Did you readd and resubtract all entries on both the rough draft copy and your final copy?		
5. Did you put in the current year in the three places where the year is used?		
6. Did you avoid abbreviating except where absolutely necessary?		
7. If you abbreviated, did you use correct abbreviations?		
8. If someone had just handed you your completed problem to read, is the arrangement pleasing and easy to understand from your viewpoint?		
9. Did you erase and correct all typographical errors?		
10. Do you believe your work to be in acceptable and usable form?		

Did you answer YES to all of the above questions? If not, correct your errors and then proceed to the Post-Test.

PRE-TEST/POST-TEST

You are to figure and type in acceptable form the rough draft materials presented in the test. Erase and correct all errors as you type. You may use a typewriting eraser, erasertape, or liquid paper unless your instructor specifically tells you otherwise. DO NOT WRITE ON THESE SHEETS. When you have completed the test, turn it in to your instructor who will use a checklist to determine whether your work is acceptable or unacceptable.

Item A. Make all necessary corrections and type the itinerary in good form.

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to
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Leave:	8:30 a.m.	Friday, July 1, Columbia airport
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Friday	2:40 p.m.	Arrive at denver Airport
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Saturday	9:00 a.m.	southern Region Meeting--Wildcat Room in Conf. Hall
	11:00 a.m.	← Officers Workshops
	12:30 p.m.	Non-Officers Workshops
	2:00 p.m.	First General Session
	3:00 p.m.	Contest begin (rooms to be announced)
	8:00 p.m.	Second General Session--Business Session
Sunday	1:00 p.m.	Third General Session
2 p.m.	~~p.m.~~	Southern Region Meeting--Campaign Speeches (~~rom~~ Room to be announced)
	3–7 p.m.	Tour of Denver area
Monday	9:30 a.m.	Southern Region Meeting--Election of Vice-President (Room to be announced)
	11:30 ~~am~~ a.m.	Final Session--Election of national officers
	2:00 p.m.	Pool Party at Denver Milton Hotel
	8 ~~7~~:00 p.m.	Awards Banquet and Dance until 1 a.m.
Tuesday	6:30 a.m.	Leave hotel for denver Airport

Item B. Type the Balance Sheet below and make all necessary corrections. DO NOT WRITE ON THIS FORM.

Please complete the balance sheet and type in good form. Thanks. SD

BUSY BEA GROCERY
Balance Sheet
January 1, 19--

ASSETS

Current Assets

		25,234.37
Cash	$ ~~2,300.00~~	
Prepaid Insurance	5,727.65	
Supplies	1,500.00	
Accounts Receivable	2,302.76	
Merchandise Inventory	15,728.42	
~~Total Current Assets~~		$50,493.20

Fixed Assets

Store Equipment and Fixtures	$6,728.47	
Less Accumulated Depreciation on Equipment and Fixtures	731.16	5,997.31
Total Assets		$56,490.51

Current and Fixed

LIABILITIES

Current Liabilities

Accounts Payable	9,672.47

Long-term Liabilities

Mortgage Payble	20,475.00
Total Current and Long-term Liabilities	$

PROPRIETORSHIP

Bea McBee, Capital	26,343.04
Total Liabilities and Proprietorship	$

NAME_____

MODULE NO. IV–E

DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

Poor – The student can not perform the skill

Fair – The student can perform this skill satisfactorily but requires periodic supervision and/or assistance

Good – The student can perform this skill effectively without assistance and/or supervision

Excellent – The student can perform this skill without supervision and/or assistance with proficiency in speed

ACTIVITY ITEM A	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
1. Top and bottom margins approximately equal.					
2. Side margins approximately equal.					
3. Overall layout is appealing and appropriate.					
4. Numbers align appropriately.					
5. Erasures and corrections are made for all typographical errors.					

MODULE NO. IV–E

NAME_____

DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

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Excellent – The student can perform this skill without supervision and/or assistance with proficiency in speed

ACTIVITY ITEM B	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
1. Accounts Receivable and Merchandise Inventory and their corresponding amounts should come directly after Cash.					
2. Top and bottom margins approximately equal.					
3. Side margins approximately equal.					
4. Overall layout appealing and appropriate for a balance sheet.					
5. Current and Fixed inserted between Total and Assets.					
6. Check to see that numbers are typed correctly and the remainder of the liabilities and proprietorship section is filled in correctly.					
7. Erasures and corrections are made for all typographical errors.					

BK
IV–I, 23

TYPING TABULATED MATERIALS

INSTRUCTOR'S HANDBOOK

Prepared by

Mrs. Katherine H. Cliatt

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

Vocational Education Media Center
Clemson University
Clemson, South Carolina 29631

1978

Module No. IV–I

INSTRUCTOR'S GUIDE TO LEARNING ACTIVITIES

MODULE TITLE: TYPING TABULATED MATERIALS RELATED TO BOOKKEEPING AND ACCOUNTING

Learning Activity Numbers

OBJECTIVE(S): Given two types of edited, rough-draft tabular copy (such as balance sheet, income statement, tax return, bid, budget) and instructions for typing, type the copy with no more than three corrected typing errors per page.

INSTRUCTION SHEETS

I	**Title:** A Quick Review of How to Set Up Tabular Materials	1
II	**Title:** Rough Draft and Proofreading Symbols	2

STUDENT SELF-CHECKS INCLUDED IN MODULE

I	**Title:** Student Self-Check I (Typing an Agenda)	3
II	**Title:** Student Checklist I (Evaluation of Self-Check I)	4
III	**Title:** Student Self-Check II (Typing an Income Statement)	5
IV	**Title:** Student Checklist II (Evaluation of Self-Check II)	6

SUPPLEMENTAL MATERIALS

A calculator or adding machine may be used with this activity.	

TEXTBOOKS AND REFERENCE BOOKS REQUIRED	
The student will find an accounting textbook and a typewriting	1, 2, 3, 5
textbook extremely helpful when working on this module.	
MANUALS, SPECIFICATION SHEETS REQUIRED	
FILMSTRIP PRESENTATIONS & AV MATERIALS REQUIRED	
SPECIAL TOOLS, EQUIPMENT & SUPPLIES REQUIRED	
The student will need a typewriter, typewriting paper, a typewriting	3, 5, 7
eraser (or erasertape or liquid paper), and a pen or pencil for figuring. If you	
wish to require a carbon copy, the student will need to provide carbon	
paper.	

ATTITUDES & VALUES TO BE DEVELOPED

The student will learn how to type various kinds of bookkeeping and accounting forms, statements, and reports and increase the student's appreciation for the arrangements of the various statements and what they intend to report to the reader.

* NOTES TO THE TEACHER TO ASSIST IN WORKING WITH THIS MODULE

A Key consisting of the two problems in the Pre-Test/Post-Test typed in acceptable form is included with this Instructor's Manual. The Performance Objective indicated that the Post-Test would be evaluated by means of a checklist; however, it would be far easier for the instructor to compare the student's final copy with an acceptable copy rather than to check off items on a checklist. However, a checklist indicating what to look for on each problem is enclosed in this manual along with two Keys for Item A and Item B.

The student checklists are perishable items that must be duplicated after each student uses the module.

INSTRUCTOR'S KEY FOR ITEM A ON THE PRE-TEST/POST-TEST

ITINERARY
for
Chapter 2079971
to
National FBLA Leadership Conference

Leave:	8:30 a.m.	Friday, July 1, Columbia Airport
Flight:		Yelta 309
Arrive:	2:40 p.m.	Friday, July 1, Denver Airport
Return:	7:15 a.m.	Tuesday, July 5, Denver Airport
Flight:		Yelta 207
Arrive:	3:40 p.m.	Tuesday, July 5, Columbia Airport
Friday	2:40 p.m.	Arrive at Denver Airport
	3:15 p.m.	Check in at Denver Milton Hotel
	4-6 p.m.	Registration at Denver Conference Hall
	8:00 p.m.	Reception for national officers
Saturday	9:00 a.m.	Southern Region Meeting--Wildcat Room in Conf. Hall
	11:00 a.m.	Officers Workshops
	12:30 p.m.	Non-Officers Workshops
	2:00 p.m.	First General Session
	3:00 p.m.	Contests begin (Rooms to be announced)
	8:00 p.m.	Second General Session--Business Session
Sunday	1:00 p.m.	Third General Session
	2:00 p.m.	Southern Region Meeting--Campaign Speeches (Room to be announced)
	3-7 p.m.	Tour of Denver area
Monday	9:30 a.m.	Southern Region Meeting--Election of Vice-President (Room to be announced)
	11:30 a.m.	Final Session--Election of national officers
	2:00 p.m.	Pool Party at Denver Milton Hotel
	8:00 p.m.	Awards Banquet and Dance until 1 a.m.
Tuesday	6:30 a.m.	Leave hotel for Denver Airport

INSTRUCTOR'S KEY FOR ITEM B ON THE PRE-TEST/POST-TEST

BUSY BEA GROCERY
Balance Sheet
January 1, 19--

ASSETS			
Current Assets			
Cash		$25,234.37	
Accounts Receivable		2,302.76	
Merchandise Inventory		15,728.42	
Prepaid Insurance		5,727.65	
Supplies		1,500.00	
Total Current Assets			$50,493.20
Fixed Assets			
Store Equipment and Fixtures	$6,728.47		
Less Accumulated Depreciation on Equipment and Fixtures	731.16		5,997.31
Total Current and Fixed Assets			$56,490.51
LIABILITIES			
Current Liabilities			
Accounts Payable		$ 9,672.47	
Long-term Liabilities			
Mortgage Payable		20,475.00	
Total Current and Long-term Liabilities			$30,147.47
PROPRIETORSHIP			
Bea McBee, Capital			26,343.04
Total Liabilities and Proprietorship			$56,490.51

MODULE NO. IV–I

NAME_____

DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

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ACTIVITY ITEM A	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
1. Top and bottom margins approximately equal.					
2. Side margins approximately equal.					
3. Overall layout is appealing and appropriate.					
4. Numbers align appropriately.					
5. Erasures and corrections are made for all typographical errors.					
6. See Key for Item A and compare for accurate information.					

MODULE NO. IV–I

NAME_____

DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

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ACTIVITY ITEM B	EVALUATION				
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1. Accounts Receivable and Merchandise Inventory and their corresponding amounts should come directly after Cash.					
2. Top and bottom margins approximately equal.					
3. Side margins approximately equal.					
4. Overall layout appealing and appropriate for a balance sheet.					
5. Current and Fixed inserted between Total and Assets.					
6. Check to see that numbers are typed correctly and the remainder of the liabilities and proprietorship section is filled in correctly.					
7. Erasures and corrections are made for all typographical errors.					
8. See Key for Item B and compare for accurate information.					